

**FMS 2108 Yearend Closing Statement - Unexpended Balance**

Col	Pre/Post	Trial	Account	Account	
<u>No.</u>	<u>Close</u>	<u>Bal</u>	<u>No.</u>	<u>Title</u>	<u>Additional Information Required</u>
1				Provided by Treasury - Appropriation Fund Symbol	
2				Provided by Treasury Also Equals:	
2	Pre	E	1010	Fund Balance with Treasury	
2	Pre	E	1610	Securities (At Par)	
2	Pre	E	1611	Securities - Unamortized Discount or Premium	Unrealized discount only
2	Pre	E	1690	Other Investments	
2	Pre	E	1120	Imprest Funds	
3				N/A	
4	Pre	E	4350	Canceled Authority	
5	Pre	E	1010	Fund Balance with Treasury	
6			CALC	(2+3-4-5) Also Equals:	
6	Pre	E	1610	Securities (At Par)	
6	Pre	E	1611	Securities - Unamortized Premium or Discount	Unrealized discount only
6	Pre	E	1690	Other Investments	
6	Pre	E	1120	Imprest Funds	
7	Pre	E	1110	Undeposited Collections	
7	Pre	E	1310	Accounts Receivable	Government only
7	Pre	E	1319	Allowance for Loss on Accounts Receivable	Government only
7	Pre	E	1340	Interest Receivable	
7	Pre	E	1349	Allowance for Loss on Interest Receivable	
7	Pre	E	1410	Advances to Others	
7	Pre	E	1450	Prepayments	
8	Pre	E	4220	Unfilled Customer Orders	No advance
9	Pre	E	4800	Undelivered Orders	Unpaid
9	Pre	E	4880	Upward Adjustments of Prior-Year Undelivered Orders	Unpaid
9	Pre	E	4870	Downward Adjustments of Prior-Year Undelivered Orders	Unpaid

**FMS 2108 Yearend Closing Statement - Unexpended Balance**

<b>Col</b>	<b>Pre/Post</b>	<b>Trial</b>	<b>Account</b>	<b>Account</b>	
<b>No.</b>	<b>Close</b>	<b>Bal</b>	<b>No.</b>	<b>Title</b>	<b><u>Additional Information Required</u></b>
10	Pre	E	2110	Accounts Payable	
10	Pre	E	2120	Disbursements in Transit	
10	Pre	E	2130	Contract Holdbacks	
10	Pre	E	2140	Accrued Interest Payable	
10	Pre	E	2190	Other Accrued Liabilities	Funded
10	Pre	E	2210	Accrued Funded Payroll and Benefits	
10	Pre	E	2940	Capital Lease Liability	Funded
10	Pre	E	2990	Other Liabilities	
11			CALC	(5+6+7+8-9-10) Also Equals:	
11	Pre	E	4395	Authority Unavailable Pursuant to Public Law	
11	Pre	E	4420	Unapportioned Authority - Pending Rescission	
11	Pre	E	4430	Unapportioned Authority - OMB Deferral	
11	Pre	E	4450	Unapportioned Authority - Available	
11	Pre	E	4510	Apportionments	
11	Pre	E	4590	Apportionments - Unavailable	
11	Pre	E	4610	Allotments - Realized Resources	
11	Pre	E	4620	Other Funds Available for Commitment/Obligation	
11	Pre	E	4630	Funds Not Available for Commitment/Obligation	
11	Pre	E	4650	Allotments - Expired Authority	
11	Pre	E	4700	Commitments	

*To use this crosswalk, agencies must be able to breakout the accounts in columns 2 through 11 by individual resources as identified by the subclassification number (e.g. 911, 931) in column 1.*

FMS 2108 Yearend Closing Statement - Definite Borrowing Authority

Col No.	Pre/Post Close	Trial Bal	Account No.	Account Title
1				Provided by Treasury - Appropriation Fund Symbol
2				Provided by Treasury Also Equals:
2	Pre	B	4149	Borrowing Authority Carried Forward
3	Pre	E	4141	Current-Year Borrowing Authority Realized-Definite
3	Pre	E	4143	Actual Reductions to Borrowing Authority
3	Pre	E	4392	Rescissions
4	Pre	E	4145	Borrowing Authority Converted to Cash
5				N/A
6			CALC	(2+or-3-4) Also Equals:
6	Pre	E	4149	Borrowing Authority Carried Forward
6	Pre	E	4141	Current-Year Borrowing Authority Realized-Definite
6	Pre	E	4143	Actual Reductions to Borrowing Authority
6	Pre	E	4392	Rescissions
6	Pre	E	4145	Borrowing Authority Converted to Cash
7				N/A
8				N/A
9	Pre	E	4800	Undelivered Orders
9	Pre	E	4870	Downward Adjustments of Prior-Year Undelivered Orders
9	Pre	E	4880	Upward Adjustments of Prior-Year Undelivered Orders

Additional Information Required

Subsequent Years Only

Unpaid. The amount related to Borrowing Authority  
Unpaid. The amount related to Borrowing Authority  
Unpaid. The amount related to Borrowing Authority

FMS 2108 Yearend Closing Statement - Definite Borrowing Authority

Col No.	Pre/Post Close	Trial Bal	Account No.	Account Title	Additional Information Required
10	Pre	E	2110	Accounts Payable	
10	Pre	E	2120	Disbursements in Transit	
10	Pre	E	2140	Accrued Interest Payable	
10	Pre	E	2190	Other Accrued Liabilities	Funded
10	Pre	E	2210	Accrued Funded Payroll and Benefits	
10	Pre	E	2940	Capital Lease Liability	Funded
10	Pre	E	2990	Other Liabilities	
11			CALC	(6-9-10) Also Equals:	
11	Pre	E	4395	Authority Unavailable Pursuant to Public Law	
11	Pre	E	4420	Unapportioned Authority - Pending Rescission	
11	Pre	E	4430	Unapportioned Authority - OMB Deferral	
11	Pre	E	4450	Unapportioned Authority - Available	
11	Pre	E	4510	Apportionments	
11	Pre	E	4590	Apportionments - Unavailable	
11	Pre	E	4610	Allotments - Realized Resources	
11	Pre	E	4620	Other Funds Available for Commitment/Obligation	
11	Pre	E	4630	Funds Not Available for Commitment/Obligation	
11	Pre	E	4650	Allotments - Expired Authority	
11	Pre	E	4700	Commitments	

*To use this crosswalk, agencies must be able to breakout the accounts in columns 2 through 11 by individual resources as identified by the subclassification number (e.g. 911, 931) in column 1.*

FMS 2108 Yearend Closing Statement - Indefinite Borrowing Authority

Col No.	Pre/Post Close	Trial Bal	Account No.	Account Title	Additional Information Required
1				Provided by Treasury - Appropriation Fund Symbol	
2				Provided by Treasury Also equals:	
2	Pre	B	4149	Borrowing Authority Carried Forward	Subsequent Years Only
3	Pre	E	4142	Current-Year Borrowing Authority Realized-Indefinite	
3					
4	Pre	E	4145	Borrowing Authority Converted to Cash	
5	Pre	E	4143	Actual Reductions to Borrowing Authority	
6			CALC (2+3-4-5)	Also Equals:	
6	Pre	E	4149	Borrowing Authority Carried Forward	
6	Pre	E	4142	Current-Year Borrowing Authority Realized-Indefinite	
6	Pre	E	4145	Borrowing Authority Converted to Cash	
6	Pre	E	4143	Actual Reductions to Borrowing Authority	
7			N/A		
8			N/A		
9	Pre	E	4800	Undelivered Orders	Unpaid. The amount related to Borrowing Authority
9	Pre	E	4870	Downward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Borrowing Authority
9	Pre	E	4880	Upward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Borrowing Authority
10	Pre	E	2110	Accounts Payable	
10	Pre	E	2120	Disbursements in Transit	
10	Pre	E	2140	Accrued Interest Payable	
10	Pre	E	2190	Other Accrued Liabilities	Funded
10	Pre	E	2210	Accrued Funded Payroll and Benefits	
10	Pre	E	2940	Capital Lease Liability	Funded
10	Pre	E	2990	Other Liabilities	
11				Balance should be zero	

To use this crosswalk, agencies must be able to breakout the accounts in columns 2 through 11 by individual resources as identified by the subclassification number (e.g. 911, 931) in column 1.

FMS 2108 Yearend Closing Statement - Definite Contract Authority

Col No.	Pre/Post Close	Trial Bal	Account No.	Account Title	Additional Information Required
1				Provided by Treasury - Appropriation Fund Symbol	
2				Provided by Treasury Also Equals:	
2	Pre	B	4139	Contract Authority Carried Forward	Subsequent years only
3	Pre	E	4131	Current-Year Contract Authority Realized -Definite	
4	Pre	E	4135	Contract Authority Converted to Cash	
5	Pre	E	4133	Actual Reductions to Contract Authority	
	Pre	E	4392	Rescissions	
6			CALC	(2+3-4+or-5) Also Equals:	
6	Pre	E	4139	Contract Authority Carried Forward	
6	Pre	E	4131	Current-Year Contract Authority Realized -Definite	
6	Pre	E	4135	Contract Authority Converted to Cash	
6	Pre	E	4133	Actual Reductions to Contract Authority	
6	Pre	E	4392	Rescissions	
7				N/A	
8				N/A	
9	Pre	E	4800	Undelivered Orders	Unpaid. The amount related to Contract Authority.
9	Pre	E	4880	Upward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Contract Authority.
9	Pre	E	4870	Downward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Contract Authority.
10	Pre	E	2110	Accounts Payable	
10	Pre	E	2120	Disbursements in Transit	
10	Pre	E	2130	Contract Holdbacks	
10	Pre	E	2140	Accrued Interest Payable	
10	Pre	E	2190	Other Accrued Liabilities	Funded
10	Pre	E	2210	Accrued Funded Payroll and Benefits	
10	Pre	E	2940	Capital Lease Liability	Funded
10	Pre	E	2990	Other Liabilities	

FMS 2108 Yearend Closing Statement - Definite Contract Authority

Col No.	Pre/Post Close	Trial Bal	Account No.	Account Title
------------	-------------------	--------------	----------------	------------------

**Additional Information Required**

11			CALC	(6-9-10) Also Equals:
11	Pre	E	4395	Authority Unavailable Pursuant to Public Law
11	Pre	E	4420	Unapportioned Authority - Pending Rescission
11	Pre	E	4430	Unapportioned Authority - OMB Deferral
11	Pre	E	4450	Unapportioned Authority - Available
11	Pre	E	4510	Apportionments
11	Pre	E	4590	Apportionments Unavailable
11	Pre	E	4610	Allotments - Realized Resources
11	Pre	E	4620	Other Funds Available for Commitment/Obligation
11	Pre	E	4630	Funds Not Available for Commitment/Obligation
11	Pre	E	4650	Allotments - Expired Authority
11	Pre	E	4700	Commitments

*To use this crosswalk, agencies must be able to breakout the accounts in columns 2 through 11 by individual resources as identified by the subclassification number (e.g. 911, 931) in column 1.*

FMS 2108 Yearend Closing Statement - Indefinite Contract Authority

Col No.	Pre/Post Close	Trial Bal	Account No.	Account Title	Additional Information Required
1				Provided by Treasury - Appropriation Fund Symbol	
2				Provided by Treasury - Also Equals:	
2	Pre	B	4139	Contract Authority Carried Forward	Subsequent years only
3	Pre	E	4132	Current-Year Contract Authority Realized -Indefinite	
4	Pre	E	4135	Contract Authority Converted to Cash	
5	Pre	E	4133	Actual Reductions to Contract Authority	
6			CALC (2+3-4-5)	Also Equals:	
6	Pre	E	4139	Contract Authority Carried Forward	
6	Pre	E	4132	Current-Year Contract Authority Realized -Indefinite	
6	Pre	E	4135	Contract Authority Converted to Cash	
6	Pre	E	4133	Actual Reductions to Contract Authority	
7				N/A	
8				N/A	
9	Pre	E	4800	Undelivered Orders	Unpaid. The amount related to Contract Authority
9	Pre	E	4880	Upward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Contract Authority
9	Pre	E	4870	Downward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Contract Authority
10	Pre	E	2110	Accounts Payable	
10	Pre	E	2120	Disbursements in Transit	
10	Pre	E	2130	Contract Holdbacks	
10	Pre	E	2140	Accrued Interest Payable	
10	Pre	E	2190	Other Accrued Liabilities	Funded
10	Pre	E	2210	Accrued Funded Payroll and Benefits	
10	Pre	E	2940	Capital Lease Liability	Funded
10	Pre	E	2990	Other Liabilities	
11				Balance should be zero	

To use this crosswalk, agencies must be able to breakout the accounts in columns 2 through 11 by individual resources as identified by the subclassification number (e.g. 911, 931) in column 1.